INFORMATION BULLETIN

April 24, 2014 **2014-6**

INTRODUCTION OF THE LOGIRÉNOV TAX CREDIT FOR HOME RENOVATION

This information bulletin provides a detailed description of the application details of a new refundable tax credit for home renovation, the LogiRénov tax credit.

This tax credit is intended for homeowners who have a qualified contractor carry out recognized home renovation work on their principal place of residence under an agreement entered into after the day of publication of this information bulletin and before July 1, 2015.

For information concerning the LogiRénov tax credit, interested persons can contact Revenu Québec by calling, for people in the region of Montréal, 514 864-6299, for those in the region of Québec, 418 659-6299, and for people elsewhere in Québec, 1 800 267-6299 (toll free).

The French and English versions of this bulletin are available on the Ministère des Finances website at: www.finances.gouv.qc.ca.

INTRODUCTION OF THE LOGIRÉNOV TAX CREDIT FOR HOME RENOVATION

Household spending on home renovations has a significant multiplier effect on the economy. Accordingly, to foster economic recovery while enhancing the quality of life of Québec families, the LogiRénov tax credit – a refundable tax credit for home renovation or improvement work – will be introduced on a temporary basis.

The maximum amount of financial assistance provided by the tax credit will be $2 500 and will correspond to the portion, in excess of $3 000, of the eligible expenditures an owner-occupant pays before January 1, 2016 to have renovation work on his principal place of residence carried out.

Briefly, the LogiRénov tax credit will target households that, before July 1, 2015, engage a qualified contractor to renovate their home, expand it, adapt it to the special needs of a member of their family or convert it into an intergenerational house.

The home renovation work that will give rise to the LogiRénov tax credit will essentially cover the living space of the home as well as its exterior siding and roofing.

Examples of work recognized for the purposes of the LogiRénov tax credit	
– Renovating one or more rooms of the home (kitchen, bathroom, living room, etc.) – Finishing the basement – Replacing floor coverings – Replacing the plumbing	– Replacing the exterior siding – Repairing the roofing – Replacing the rainwater gutters – Replacing a weeping tile, sanitary drainage, fall pipe or foundation drain

In addition, to encourage households to incorporate eco-friendly work in their home renovation projects including, among others, replacing doors or windows, insulation or replacing the mechanical systems ensuring the comfort of the occupants (heating, water heater, air conditioning, etc.), all the work recognized for the purposes of the EcoRenov tax credit[1] will, regarding renovation agreements entered into after October 31, 2014, be recognized for the purposes of the LogiRénov tax credit.

For greater clarity, for renovation agreements entered into by November 1, 2014, the tax assistance stipulated under the EcoRenov tax credit may be allowed concurrently with the assistance stipulated under the LogiRénov tax credit.

1 The EcoRenov tax credit is a temporary tax credit intended for individuals who, under a renovation agreement entered into before November 1, 2014, have a qualified contractor carry out certain eco-friendly renovation work. The application details of the EcoRenov tax credit are detailed in *Information Bulletin 2013-10*, available at: www.finances.gouv.qc.ca/documents/bulletins/en/BULEN_2013-10-a-b.pdf.

❑ Determination of the LogiRénov tax credit

An individual who resides in Québec at the end of December 31 of a given taxation year[2] before taxation year 2016 may receive, for such year, a refundable tax credit for the execution of recognized home renovation work regarding a given eligible dwelling that he owns, for an amount equal to:

— where the given taxation year is taxation year 2014, the lower of $2 500 or 20% of the excess, over $3 000, of all the individual's eligible expenditures for the year regarding the eligible dwelling;

— where the given taxation year is taxation year 2015, the lower of the following amounts:

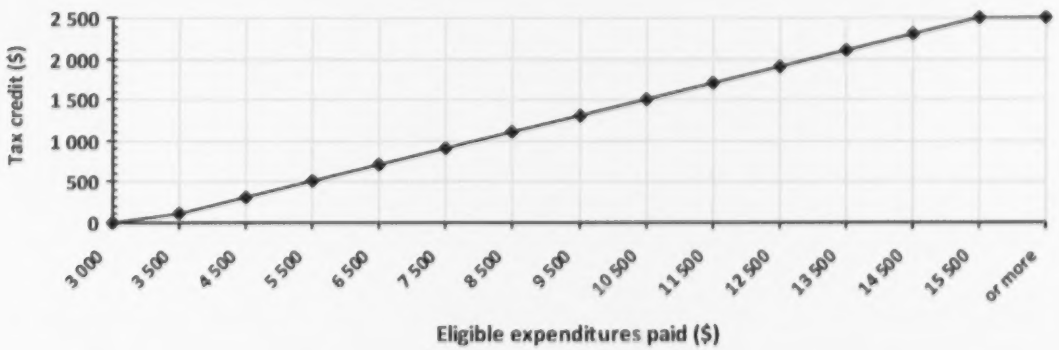
  – 20% of excess of all the individual's eligible expenditures for the year regarding the eligible dwelling over the lower of $3 000 or the excess of $3 000 over all the individual's eligible expenditures for taxation year 2014 regarding the eligible dwelling,

  – the excess of $2 500 over all the amounts that, regarding the eligible dwelling, were obtained on account of the LogiRénov tax credit for taxation year 2014 by the individual or by any other person with whom he owned the dwelling.

The following chart illustrates the tax assistance that may be allowed by the LogiRénov tax credit on the basis of the eligible expenditures paid regarding an eligible dwelling.

CHART

Amount of the LogiRénov tax credit on the basis of the eligible expenditures paid regarding an eligible dwelling



2 For the purposes of the LogiRénov tax credit, an individual who dies or ceases to reside in Canada during a given taxation year will be deemed to reside in Québec at the end of December 31 of the year if he resided there immediately before his death or the last day when he resided in Canada, as the case may be.

To receive the LogiRénov tax credit for a given taxation year, an individual must enclose, with his tax return for the year, an information return, using the prescribed form, indicating, among others, the description of the work done, its cost, the registration number assigned under the *Act respecting the Québec sales tax*[3] to the contractor who did the work or, if there is no such number, his business number or social insurance number and, if applicable, the licence number issued to such contractor.

The supporting documents (bid, invoices, etc.) must be retained for the purposes of subsequent audit by Revenu Québec. The length of time such supporting documents must be kept will be subject to the general rule according to which anyone required to keep records must keep them, as well as any document in support of the information they contain, for six years after the last year to which they relate.

Moreover, where more than one individual is entitled to the LogiRénov tax credit for work done regarding the same eligible dwelling that they jointly own, the total of the amounts indicated by each of them in their tax return must not exceed the amount that would have been allowed if, in the case where these individuals acquired their title of ownership at the same time, only one of them was entitled to the tax credit for the year and, otherwise, only the individual with the older title of ownership, or one of them if many of them hold such a title, was entitled to the tax credit for the year. If there is no agreement among the individuals, the Minister will determine the amount that each of them may claim.

❑ Eligible dwelling

For the purposes of the LogiRénov tax credit, a given eligible dwelling of an individual means a dwelling located in Québec, other than an excluded dwelling, whose construction was completed before January 1, 2014 and of which the individual is the owner (or co-owner) at the time the home renovation expenditures are incurred and that constitutes, at that time, his principal place of residence, provided such dwelling is a single-family home,[4] a pre-fabricated house or mobile home permanently secured in place, an apartment in a divided co-ownership immovable (condominium) or a dwelling in a residential duplex or triplex.

The eligible dwelling of an individual shall be deemed to include the land on which it rests and the portion of the adjacent land that can reasonably be considered as facilitating the use and enjoyment of the dwelling.

However, no structures adjoining or accessory to the dwelling, other than an adjoining garage or carport,[5] will be considered as being part of an individual's eligible dwelling.[6] This also applies to any improvement to land, such as an entrance to a parking area, walkways, fences, low walls and flagstones for landscaping purposes.

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3 CQLR, chapter T-0.1.

4 A house is considered to be a single-family home if it is detached, semi-detached or a row house.

5 To that end, a garage or carport is considered to be adjoining a dwelling if it shares, in whole or in part, a wall with the dwelling or if its roof is connected to the dwelling.

6 For example, steps, patios, balconies, sheds, gazebos, outdoor hot tubs and outdoor swimming pools are not considered as being part of an eligible dwelling.

■ Excluded dwelling

An individual's dwelling will be considered an excluded dwelling if, before the recognized home renovation work begins, it is covered, as the case may be, by:

— a notice of expropriation or a notice of intention to expropriate;

— a reserve for public purposes;[7]

— an advance notice of exercise of a hypothecary right registered with the Bureau de la publicité des droits or any other procedure calling into question the individual's ownership of the dwelling.

■ Clarifications concerning certain dwellings

▪ Apartment in a divided co-ownership immovable (condominium)

An apartment in a condominium includes only the portion of the apartment that consists of a private portion[8] as well as the partitions or walls that are not part of the foundations and main walls of a building and that separate a private portion from a common portion or from another private portion.[9]

Accordingly, no common portion,[10] whether for restricted use or not,[11] may, for the purposes of the LogiRénov tax credit, be part of a condominium apartment.

▪ Pre-fabricated house or mobile home

A dwelling that is a pre-fabricated house or a mobile home will not be considered permanently secured in place unless the following conditions are satisfied:

— it is fixed on permanent foundations;

— it has either water and sewer service, an artesian well and septic tank, or a combination of these items supplying drinking water and evacuating waste water;

— it is permanently connected to an electricity distribution network.

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7 Essentially, the main objective of a reserve for public purposes is to forbid, as of the date it is imposed, development of an immovable that is scheduled to be expropriated at a later date. A reserve for public purposes generally prohibits any construction, improvement or addition to the immovable that it applies to, other than repairs made necessary to avoid any deterioration.

8 The private portions are the portions of the apartment that an individual owns exclusively.

9 These are considered party walls and partitions.

10 Among others, the foundations and main walls of buildings, common equipment and apparatus, such as the central heating and air-conditioning systems and the piping and wiring, including what crosses private portions, are considered common portions.

11 A common portion is of restricted use where it is for the use of certain co-owners or just one of them.

- **Intergenerational house**

For any period included between the date of publication of this information bulletin and July 1, 2015 throughout which an individual owns an intergenerational house[12] that constitutes his principal place of residence, each of the independent dwellings in such house will be deemed a single-family home constituting the individual's principal place of residence if the individual so elects using a prescribed form.

In the event that an intergenerational house constitutes the principal place of residence of many individuals who are the owners thereof, the election made by one of them will be considered to have been made by all the other co-owners.

❑ Recognized home renovation work

The home renovation work regarding an individual's eligible dwelling may give rise to the LogiRénov tax credit only if such work is awarded to a contractor under the terms of an agreement entered into after the date of publication of this information bulletin and before July 1, 2015 ("renovation agreement") by the individual or by a person who, at the time the agreement is entered into, is either the individual's spouse, another owner of the dwelling or the spouse of such other owner. At the time such agreement is entered into, the contractor must be a person or a partnership with an establishment in Québec, other than a person who is an owner of the dwelling or who is the spouse of one of the owners of the dwelling.

In addition, where the execution of such work requires a licence issued under the *Building Act*,[13] the contractor to whom execution of the work has been awarded must, at the time of executing the work, hold an appropriate licence issued, as the case may be, by the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec and, if necessary, hold the licence security.

Only recognized home renovation work executed in compliance with the applicable municipal, provincial and federal legislation and regulations depending on the type of intervention may give rise to the LogiRénov tax credit.

- **Renovation agreements entered into before November 1, 2014**

Regarding renovation agreements entered into after the date of publication of this information bulletin but before November 1, 2014, the following home renovation work will, unless it is excluded, be recognized for the purposes of the tax credit an individual may receive regarding an eligible dwelling:

— renovation,[14] remodeling,[15] improvement, conversion or expansion work of the eligible dwelling of the individual that are listed in Table 1 at the end of this information bulletin;

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12 Is generally considered to be an intergenerational house, a single-family home in which an independent dwelling has been fitted out, allowing a number of generations of the same family to live together while preserving their privacy. This type of dwelling is also known as a multigenerational or bi-generation home.

13 CQLR, chapter B-1.1.

14 Essentially, refurbishment work done to improve the appearance and functional nature of a dwelling.

15 Remodeling work consists in altering the interior distribution of the rooms, openings and partitions of a dwelling without increasing the floor space or air space.

— the work, if any, needed to refurbish the site after the work is carried out.

For greater clarity, work consisting exclusively of annual, periodic or ongoing maintenance or repair work will not be considered as home renovation work. Such will be the case of work whose sole purpose is to refurbish any existing part of an eligible dwelling following a break, defect or disaster.

In addition, unless they are expressly mentioned in Table 1 at the end of this information bulletin, will be excluded work relating to:

— the envelope of the dwelling, that are attributable to the insulation of the roof, exterior walls, foundations and exposed floors of the dwelling;

— the envelope of the dwelling, that are attributable to the replacement or addition of doors, windows, skylights, other than a garage door for a garage integrated into or adjoining[16] the dwelling;

— the mechanical systems of the dwelling (heating system, air conditioning system, water heating system and ventilation system);

— the installation of solar panels.

▪ Renovation agreements entered into after October 31, 2014

All the eco-friendly work recognized for the purposes of the EcoRenov tax credit[17] that encompasses energy or environmental standards will be added to the list of recognized home renovation work regarding renovation agreements entered into before November 1, 2014.

Briefly, the eco-friendly renovation work that will be recognized for the purposes of the LogiRénov tax credit will bear on insulation, the exterior doors, the windows, the heating, air conditioning, water heating and ventilation systems as well as on water and soil quality, provided such work relates to the individual's eligible dwelling. The complete list of eco-friendly renovation work and the energy or environmental standards it must satisfy is given in Table 2 at the end of this information bulletin.

For greater clarity, recognized eco-friendly renovation work includes necessary site restoration work.

❑ Eligible expenditures

For the purposes of calculating the tax credit, an individual's eligible expenditures for a given taxation year regarding a given eligible dwelling of the individual will be equal to all of the expenditures attributable to the execution of recognized home renovation work stipulated in a renovation agreement regarding the dwelling, provided such expenditures, on the one hand, were paid in the year either by the individual or his legal representative, or by a person who is the individual's spouse at the time of payment of such expenditures, or by any other individual who, at the time the expenditures are incurred, is the owner of the eligible dwelling with the individual and, on the other, are not considered an excluded expenditure.

16 See note 5.

17 See note 1.

More specifically, the expenditures attributable to the execution of recognized home renovation work stipulated in a renovation agreement regarding an individual's eligible dwelling will correspond to:

- the cost of the permits needed to execute the work, including the cost of studies done to obtain such permits;
- the cost of services supplied by the contractor to carry out the work, including, if applicable, the goods and services tax (GST) and the Québec sales tax (QST) applicable thereto;
- the cost of movable property, other than home appliances, electrical appliances or electronic entertainment appliances, that enters into the execution of the work listed in Table 1 at the end of this information bulletin, including, if applicable, the GST and the QST related thereto, provided such movable property was acquired, after the date of publication of this information bulletin, from the contractor or from a merchant with a registration number assigned under the *Act respecting the Québec sales tax* and if, following the execution of the work:
  - either it is incorporated into the eligible dwelling, has lost its individuality and ensures the utility of the dwelling,[18]
  - or it is permanently physically attached or joined to the eligible dwelling – without however losing its individuality and being incorporated into the dwelling – and ensures the utility of the dwelling;[19]
- the cost of movable property that enters into the execution of the home renovation work described in Table 2 at the end of this information bulletin, including, if applicable, the GST and the QST related thereto, provided such movable property was acquired, after the date of publication of this information bulletin, from the contractor or from a merchant with a registration number assigned under the *Act respecting the Québec sales tax* and if it satisfies, where required, the stipulated energy or environmental standards.

However, for the purposes of determining the amount of his eligible expenditures for a given taxation year, an individual may include an amount regarding the provision of services attributable to the home renovation work described in Table 2 only if the contractor certifies, using a prescribed form, that the goods entering into the execution of such work satisfy, where required, the stipulated energy or environmental standards.

In addition, should the renovation agreement not bear solely on recognized home renovation work, the contractor must give the individual a written statement showing the breakdown of the cost of goods and services he supplied among the various types of work done.

18 This will generally be the case for building materials, rainwater gutters, lightning rods, sanitary components (washbasins, toilets, etc.), plumbing fixtures, the electrical system, tiles, wallpaper, linoleum, etc.

19 This will generally be the case for ceiling light fixtures, ceiling fans, kitchen cupboards, non-glued carpets, etc.

❑ Excluded expenditures

For a year, any portion of an individual's expenditures attributable to the execution of recognized home renovation work stipulated in a renovation agreement regarding the individual's eligible dwelling will be considered an excluded expenditure for the purposes of the LogiRénov tax credit if:

- it is incurred to acquire property the individual used prior to its acquisition under a rental contract;
- it is deductible in calculating an individual's business income or income from property for the year or any other year;
- it is included in the capital cost of a depreciable property;
- it was included for the purposes of calculating expenses or expenditures giving rise to another tax credit[20] claimed by the individual or by any other person in a tax return filed under Québec legislation for the year or any other year;
- it is used to finance the cost of the recognized home renovation work;
- it is attributable to goods or services supplied by a person not at arm's length with the individual or one of the other owners of the dwelling, unless such person holds a registration number assigned under the *Act respecting the Québec sales tax*.

❑ Refund or other form of assistance

For the purposes of calculating the LogiRénov tax credit, an individual's eligible expenditures must be reduced, if applicable, by the amount of any government assistance other than the assistance allowed under the Rénoclimat program,[21] any non-governmental assistance,[22] any refund or other form of assistance including an indemnity paid under an insurance contract that the individual or any other person – other than the person acting as the contractor for the execution of the work – received or is entitled to receive in relation to the execution of recognized home renovation work stipulated in a renovation agreement entered into regarding an eligible dwelling of the individual.

However, government assistance consisting of tax relief allowed under the federal tax system or the new LogiRénov tax credit need not be applied against an individual's eligible expenditures.

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20 For example, tax credits – refundable or non-refundable – for medical expenses, the EcoRenov tax credit or the tax credit for the acquisition or rental of property intended to help seniors live independently longer.

21 The Normative Framework of this program is available at: www.efficaciteenergetique.mrn.gouv.qc.ca/en/my-home/renoclimat/.

22 For example, the assistance provided by Gaz Métro Limited Partnership for the replacement of a natural gas central heating appliance or a manufacturer's rebate.

TABLE 1

Home renovation work recognized[1] for the purposes of the LogiRénov tax credit

- Renovation of one or more rooms of the dwelling (kitchen, bathroom, washroom, bedroom, vestibule, living room, storage space, etc.)
- Division of rooms (knocking down walls or adding partitions)
- Finishing a basement, attic or an integrated garage or garage adjoining[2] the dwelling
- Adaptation of the interior of the dwelling to the needs of a handicapped person or person suffering a loss of independence
- Replacement of the plumbing or electrical system
- Installation or replacement of a lighting system
- Refurbishing the floors (sanding and varnishing)
- Replacing floor coverings (rugs, linoleum, hardwood flooring, tile, etc.)
- Replacing doors that do not access to the exterior of the dwelling
- Changing the covering of interior walls and ceilings (paint, wallpaper, stone or brick walls, etc.)
- Replacing, building or modifying an interior stairway
- Installing blinds and shutters permanently fixed
- Installation of an alarm, security or home automation system
- Expansion of the living space of the dwelling[3], including work relating to the envelope and the mechanical systems of the additions to the dwelling if they satisfy the energy or environmental standards set by the EcoRenov tax credit[4]
- Conversion of a house consisting of a single dwelling into an intergenerational house, including work relating to the envelope and the mechanical systems of the additions to the dwelling if they satisfy the energy or environmental standards set by the EcoRenov tax credit[4]
- Replacement of a weeping tile, sanitary drainage, fall pipe or foundation drain
- Repair of the foundations
- Water-proof sealing of the foundations
- Air sealing of the envelope of the dwelling or of a portion of it (walls, doors, windows, skylights, etc.)
- Pressure cleaning of the exterior siding
- Replacement of the exterior siding
- Painting the envelope of the dwelling
- Replacement of swing shutters
- Replacing soffits and fascia
- Replacement of the roofing and rainwater gutters
- Repair of a chimney
- Replacing a garage door for a garage integrated into or adjoining[2] the dwelling

(1) Certain conditions or restrictions may apply.
(2) A garage is considered to be adjoining a dwelling if it shares, in whole or in part, a wall with the dwelling or if its roof is connected to the dwelling.
(3) For greater clarity, the expansion of the living space does not include the construction of a garage.
(4) These standards appear in sections A and B of Table 2 below.

TABLE 2

Recognized eco-friendly renovation work for the purposes of the LogiRénov tax credit in respect of renovation agreement entered into after October 31, 2014

A. Work relating to the envelope of the dwelling

A1 Insulation of the roof, exterior walls, foundations and exposed floors

- The insulation materials used for insulation must not contain urea formaldehyde or they must have low levels of volatile organic compounds (VOC) certified GREENGUARD or EcoLogo (also known as Environmental Choice). In addition, the insulating value must satisfy the following standards:
  - insulation of the attic: the insulating value achieved must be at least R-41 (RSI 7.22);
  - insulation of the flat roof or cathedral ceiling: the insulating value achieved must be at least R-28 (RSI 4.93);
  - insulation of the exterior walls: the increase in the insulating value must be at least R-3.8 (RSI 0.67);
  - insulation of the basement (including the header area): for the walls, the insulating value achieved must be at least R-17 (RSI 3.0), while for the header area, the insulating value achieved must be at least R-20 (RSI 3.52);
  - insulation of the crawl space (including the header area): for the exterior walls (including header area), the insulating value achieved must be at least R-17 (RSI 3.0), while for the floor area above the crawl space, the insulating value achieved must be at least R-24 (RSI 4.23);
  - insulation of exposed floors: the insulating value achieved must be at least R-29.5 (RSI 5.20).

A2 Installation of doors or windows

- Replacement or addition of doors, windows and skylights with ENERGY STAR qualified models for the climate zone where the dwelling is located.

B. Work relating to the mechanical systems of the dwelling

B1 Heating system

- Replacement of a propane or natural gas heating system appliance with one of the following appliances using the same fuel:
  - an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor;
  - a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;
  - an ENERGY STAR qualified boiler with an AFUE of at least 95%.
- Replacement of an indoor wood-burning system or appliance with one of the following:
  - an indoor wood-burning system or appliance that complies with the CSA-B415.1-10 standard or the 40 CFR Part 60 Subpart AAA standard of the Environmental Protection Agency (EPA) of the United States on wood-burning appliances. However, appliances not tested by the EPA are not eligible unless they have been certified under the CSA-B415.1-10 standard;
  - an indoor pellet-burning appliance (including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits);
  - an indoor masonry heater.

TABLE 2 (continued)

Recognized eco-friendly renovation work for the purposes of the LogiRénov tax credit in respect of renovation agreement entered into after October 31, 2014

B1 Heating system (continued)

- Replacement of an solid fuel-fired outdoor boiler with an outdoor wood-burning heating system that complies with the CAN/CSA-B415.1 standard or the Outdoor Wood-fired Hydronic Heater program of the Environmental Protection Agency (EPA) (OWHH Method 28, phase 1 or 2), provided the capacity of the new system is equal to or smaller than the capacity of the one it replaces.
- Installation of an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
  - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
  - an Energy Efficiency Ratio (EER) of 12.0;
  - a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;
  - a heating capacity of 12 000 Btu/h.
- Installation of a geothermal system certified by the Canadian GeoExchange Coalition (CGC). A CGC-certified company must install the heat pump in accordance with the CAN/CSA-C448 standard. The CGC must also certify the system after installation.
- Replacement of the heat pump of an existing geothermal system. A company certified by the Canadian GeoExchange Coalition (CGC) must install the heat pump in accordance with the CAN/CSA-C448 standard.
- Replacement of a heating oil system with a system using propane or natural gas or replacement of a propane heating system with a system using natural gas, provided the new system uses one of the following heating appliances:
  - an ENERGY STAR qualified furnace with an annual fuel utilization efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor;
  - a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home;
  - an ENERGY STAR qualified boiler with an AFUE of at least 95%.
- Replacement of a heating oil, propane or natural gas system with a system using electricity.
- Replacement of a heating oil, propane, natural gas or electricity system with a qualified integrated mechanical system (IMS) that is CSA-P.10-07 certified and achieves the premium performance rating.[1]
- Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.
- Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards.

B2 Air conditioning system

- Replacement of a window air-conditioning unit or central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split air-conditioning system including an outdoor unit and at least one indoor head per floor (excluding the basement), provided the appliance has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
  - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
  - an Energy Efficiency Ratio (EER) of 12.0.

TABLE 2 (continued)

Recognized eco-friendly renovation work for the purposes of the LogiRénov tax credit in respect of renovation agreement entered into after October 31, 2014

B2 Air conditioning system (continued)

- Replacement of a central air-conditioning system with an ENERGY STAR qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor (excluding the basement) that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:
  - a Seasonal Energy Efficiency Ratio (SEER) of 14.5;
  - an Energy Efficiency Ratio (EER) of 12.0;
  - a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V;
  - a heating capacity of 12 000 Btu/h.

B3 Water heating system

- Replacement of a propane or natural gas water heater with one of the following appliances using the same fuel:
  - an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;
  - an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;
  - a condensing storage-type water heater that has a thermal efficiency of at least 95%.
- Replacement of an oil-fired water heater with a water heater using propane or natural gas or replacement of a propane-fired water heater with a water heater using natural gas, provided the new water heater is one of the following:
  - an ENERGY STAR qualified instantaneous water heater that has an energy factor (EF) of at least 0.82;
  - an ENERGY STAR qualified instantaneous condensing water heater that has an EF of at least 0.90;
  - a condensing storage-type water heater that has a thermal efficiency of at least 95%.
- Replacement of a heating oil, propane or natural gas water heater with a water heater using electricity.
- Installation of a solar hot water system that provides a minimum energy contribution of seven gigajoules per year (GJ/yr) and is CAN/CSA-F379 certified, provided such system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems.
- Installation of a drain-water heat recovery system.
- Installation of solar thermal panels that comply with the CAN/CSA-F378 standard.
- Installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards.

B4 Ventilation system

- Installation of an ENERGY STAR qualified heat recovery ventilator or energy-recovery ventilator certified by the Home Ventilating Institute (HVI) and listed in Section 3 of their product directory (Certified Home Ventilating Products Directory). In addition, where installation makes it possible to replace an older ventilator, the new appliance must be more efficient than the older one.

TABLE 2 (end)

Recognized eco-friendly renovation work for the purposes of the LogiRénov tax credit in respect of renovation agreement entered into after October 31, 2014

C. Water conservation and quality

- Installation of an underground rain water recovery tank.
- Construction, renovation, modification or rebuilding of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water in accordance with the *Regulation respecting waste water disposal systems for isolated dwellings.*(2)
- Restoration of a buffer strip in accordance with the requirements of the *Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains.*(3)

D. Soil quality

- Decontamination of fuel oil-contaminated soil in accordance with the requirements of the *Soil Protection and Contaminated Sites Rehabilitation Policy.*(4)

E. Other

- Installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard.
- Installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.

(1) This system encompasses the domestic heating, ventilation and heat recovery functions.
(2) CQLR, chapter Q-2, r. 22.
(3) CQLR, chapter Q-2, r. 35. This policy is applied in accordance with municipal zoning and urban planning bylaws.
(4) This policy is published by Les Publications du Québec and is available at: www.mddefp.gouv.qc.ca/sol/terrains/politique-en/.